

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
FORM MS-1 FOR 2005
Municipal Services Division
PO Box 487, Concord, NH 03302-0487 Phone (603) 271-2687
E-mail: nduffy@rev.state.nh.us

Original Date: _____
Copy
(check box if copy) ☐
Revision Date: _____

2005

CITY/TOWN OF _____ IN _____ COUNTY

CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.
RSA 21-J:34

PRINT NAMES OF CITY/TOWN OFFICIALS	SIGNATURES OF CITY/TOWN OFFICIALS (Sign in ink)

Date signed _____ Check one: Governing ☐ Assessors ☐
Body
City/Town Telephone # _____ **Due Date: September 1, 2005**

Complete the above required certification by inserting the name of the city/town officials, the date on which the certificate is signed, and have the majority of the members of the board of selectmen/assessing officials sign in ink (RSA 41:15 & Rev. Rule 105.02).

REPORTS REQUIRED: RSA 21-J:34, as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon forms prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/town tax assessments and sworn to uphold under oath per RSA 75:7. Please complete all applicable pages and refer to the instructions (pages 10 through 15) provided for individual items.

THIS FORM MUST BE RECEIVED BY THE DRA NO LATER THAN SEPTEMBER 1st TO AVOID LATE FILING PENALTIES. (RSA 21-J:34 & 36.)

RETURN THIS SIGNED AND COMPLETED INVENTORY FORM TO: NH Department of Revenue Administration, Municipal Services Division, PO Box 487, Concord, NH 03302-0487.

Contact Person: _____ (Print/type) E-Mail Address: _____

Regular office hours: _____

FOR DRA USE ONLY

See instructions beginning on page 10, as needed.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
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LAND BUILDINGS	Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving) Lines 2 A, B, C and D List all buildings	NUMBER OF ACRES	2005 ASSESSED VALUATION By CITY/TOWN
1	VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4 A Current Use (At Current Use Values) RSA 79-A (See page 10)		\$
	B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		\$
	C Discretionary Easement RSA 79-C		\$
	D Discretionary Preservation Easement RSA 79-D		\$
	E Residential Land (Improved and Unimproved Land)		\$
	F Commercial/Industrial (DO NOT Include Utility Land)		\$
	G Total of Taxable Land (Sum of lines 1A, 1B, 1C, 1D, 1E and 1F)		\$
	H Tax Exempt & Non-Taxable Land (\$)		
2	VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B A Residential		\$
	B Manufactured Housing as defined In RSA 674:31		\$
	C Commercial/Industrial (DO NOT Include Utility Buildings)		\$
	D Discretionary Preservation Easement RSA 79-D Number of Structures		\$
	E Total of Taxable Buildings (Sum of lines 2A, 2B, 2C and 2D)		\$
	F Tax Exempt & Non-Taxable Buildings (\$)		
3	UTILITIES (see RSA 83-F:1V for complete definition) A Utilities (Real estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		\$
	B Other Utilities (Total of Section B From Utility Summary)		\$
4	MATURE WOOD AND TIMBER RSA 79:5		\$
5	VALUATION BEFORE EXEMPTIONS (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.		\$
6	Certain Disabled Veterans RSA 72:36-a (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with VA Assistance) Total # granted		\$
7	Improvements to Assist the Deaf RSA 72:38-b Total # granted		\$
8	Improvements to Assist Persons with Disabilities RSA 72:37-a Total # granted		\$
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption up to \$150,000 for each) (See page 10) Total # granted		\$
10	Water/Air Pollution Control Exemptions RSA 72:12-a Total # granted		\$
11	MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10) This figure will be used for calculating the total equalized value for your municipality.		\$
12	Blind Exemption RSA 72:37 Total # granted Amount granted per exemption	\$	\$
13	Elderly Exemption RSA 72:39-a & b Total # granted		\$
14	Deaf Exemption RSA 72:38-b Total # granted Amount granted per exemption	\$	\$
15	Disabled Exemption RSA 72:37-b Total # granted Amount granted per exemption	\$	\$

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16	Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted		\$
17	Solar Energy Exemption RSA 72:62	Total # granted		\$
18	Wind Powered Energy Systems Exemption RSA 72:66	Total # granted		\$
19	Additional School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Amounts in excess of \$150,000 exemption)	Total # granted		\$
20	TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			\$
21	NET VALUATION ON WHICH THE TAX RATE FOR MUNICIPAL, COUNTY & LOCAL EDUCATION TAX IS COMPUTED (Line 11 minus Line 20)			\$
22	LESS Utilities (Line 3A) Do NOT include the value of OTHER utilities listed in Line 3B			\$
23	NET VALUATION WITHOUT UTILITIES ON WHICH TAX RATE FOR STATE EDUCATION TAX IS COMPUTED (Line 21 minus Line 22)			\$

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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UTILITY SUMMARY: ELECTRIC, GAS, OIL, PIPELINE, WATER & SEWER RSA 83-FList by individual company/legal entity the valuation of operating plants employed in the production, distribution and transmission of electricity, gas pipeline, water and petroleum products. Include **ONLY** the names of the companies listed on the Instruction Sheets. (See Instruction page 11)

DOES YOUR MUNICIPALITY USE THE DRA UTILITY VALUES?

YES

☐

NO

☐

IF YES, DO YOU EQUALIZE IT BY THE RATIO? (please check appropriate box if applicable)

YES

☐

NO

☐**SECTION A: LIST ELECTRIC COMPANIES, GENERATING PLANTS, ETC.**

(Attach additional sheet if needed.) (See Instruction page 11)

2005
VALUATION

	\$
	\$
	\$
	\$
	\$
	\$
	\$
A1 TOTAL OF ALL ELECTRIC COMPANIES LISTED IN THIS SECTION (See instructions page 11 for the names of the limited number of companies)	\$

GAS, OIL & PIPELINE COMPANIES

	\$
	\$
	\$
A2 TOTAL OF ALL GAS, OIL & PIPELINE COMPANIES LISTED (See instructions page 11 for the names of the limited number of companies)	\$

WATER & SEWER COMPANIES

	\$
	\$
	\$
A3 TOTAL OF ALL WATER & SEWER COMPANIES LISTED (See instructions page 11 for the names of the limited number of companies)	\$

GRAND TOTAL VALUATION OF ALL A UTILITY COMPANIES (Sum of Lines A1, A2, and A3)

This grand total of all sections must agree with the total listed on page 2, Line 3A.

\$

SECTION B: LIST OTHER UTILITY COMPANIES (Exclude telephone companies)

(Attach additional sheet if needed.)

2005
VALUATION

	\$
	\$
	\$
B TOTAL OF ALL OTHER COMPANIES LISTED IN THIS SECTION B. Total must agree with total listed on Page 2, Line 3B.	\$

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2005

TAX CREDITS	LIMITS	*NUMBER OF INDIVIDUALS	ESTIMATED TAX CREDITS
Totally and permanently disabled veterans, their spouses or widows and the widows of veterans who died or were killed on active duty. RSA 72:35	\$ 700 minimum		\$
Enter optional amount adopted by municipality			\$
Other war service credits. RSA 72:28	\$ 50 minimum		\$
Enter optional amount adopted by municipality			\$
TOTAL NUMBER AND AMOUNT			\$

*If both husband & wife qualify for the credit they count as 2.

*If someone is living at a residence such as brother & sister, and one qualifies, count as 1, not one-half.

DISABLED EXEMPTION REPORT					
INCOME LIMITS:	SINGLE	\$	ASSET LIMITS:	SINGLE	\$
	MARRIED	\$		MARRIED	\$

ELDERLY EXEMPTION REPORT - RSA 72:39-a						
NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		PER AGE CATEGORY	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTION GRANTED			
AGE	#	AMOUNT PER INDIVIDUAL	AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74		\$	65 - 74		\$	\$
75 - 79		\$	75 - 79		\$	\$
80 +		\$	80 +		\$	\$
			TOTAL		\$	\$
			Must Match Page 2, Line 13			
INCOME LIMITS:	SINGLE	\$	ASSET LIMIT:	SINGLE	\$	
	MARRIED	\$		MARRIED	\$	

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CURRENT USE REPORT - RSA 79-A				
	TOTAL No. ACRES RECEIVING CURRENT USE ASSESSMENT	ASSESSED VALUATION	OTHER CURRENT USE STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND		\$	RECEIVING 20% RECREATION ADJUSTMENT	
FOREST LAND		\$	REMOVED FROM CURRENT USE DURING CURRENT YEAR	
FOREST LAND W/DOCUMENTED STEWARDSHIP		\$		
UNPRODUCTIVE LAND		\$	TOTAL NUMBER OF OWNERS IN CURRENT USE	
WET LAND		\$	TOTAL NUMBER OF PARCELS IN CURRENT USE	
TOTAL (must match page 2)		\$		

LAND USE CHANGE TAX			
GROSS MONIES RECEIVED FOR CALENDAR YEAR (January 1, 2004 through December 31, 2004) OR FISCAL YEAR			
CONSERVATION ALLOCATION: PERCENTAGE	AND/OR	DOLLAR AMOUNT	
MONIES TO CONSERVATION FUND			\$
MONIES TO GENERAL FUND			\$

CONSERVATION RESTRICTION ASSESSMENT REPORT - RSA 79-B				
	TOTAL No. ACRES RECEIVING CONS. RES. ASSESSMENT.	ASSESSED VALUATION	OTHER CONSERVATION RESTRICTION ASSESSMENT STATISTICS	TOTAL NUMBER OF ACRES
FARM LAND		\$	RECEIVING 20% RECREATION ADJUSTMENT	
FOREST LAND		\$	REMOVED FROM CONSERVATION RESTRICTION ASSESSMENT DURING CURRENT YEAR	
FOREST LAND WITH/DOCUMENTED STEWARDSHIP		\$		
UNPRODUCTIVE LAND		\$		
WET LAND		\$	TOTAL No. OF OWNERS IN CONSERVATION RESTRICTION	
TOTAL (must match page 2)		\$	TOTAL No. OF PARCELS IN CONSERVATION RESTRICTION	

DISCRETIONARY EASEMENTS - RSA 79-C		
TOTAL NUMBER OF ACRES IN DISCRETIONARY EASEMENTS	TOTAL NUMBER OF OWNERS GRANTED DISCRETIONARY EASEMENTS	DESCRIPTION OF DISCRETIONARY EASEMENTS GRANTED: Map/Lot-Percentage Granted (i.e. Golf Course, Ball Park, etc.)
		1
ASSESSED VALUATION		2
\$		3
		4

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DISCRETIONARY PRESERVATION EASEMENTS - RSA 79-D Historic Agricultural Structures		
TOTAL NUMBER OF STRUCTURES IN DISCRETIONARY PRESERVATION EASEMENTS	DESCRIPTION OF DISCRETIONARY PRESERVATION EASEMENTS GRANTED: (i.e.: Barns, Silos, etc.) MAP & LOT - PERCENTAGE GRANTED	
	1	10
TOTAL NUMBER OF ACRES	2	11
	3	12
	4	13
ASSESSED VALUATION	5	14
\$ L/O	6	15
\$ B/O	7	16
TOTAL NUMBER OF OWNERS	8	17
	9	18

TAX INCREMENT FINANCING (TIF) DISTRICTS RSA 162-K	TIF#1	TIF#2	TIF#3	TIF#4
Date of adoption	mm/dd/yy	mm/dd/yy	mm/dd/yy	mm/dd/yy
Original assessed value	\$	\$	\$	\$
+ Unretained captured assessed value	\$	\$	\$	\$
= Amounts used on Page 2 (tax rates)	\$	\$	\$	\$
+ Retained captured assessed value	\$	\$	\$	\$
Current assessed value	\$	\$	\$	\$

* LIST REVENUES RECEIVED FROM PAYMENTS IN LIEU OF TAXES Amounts listed below should not be included in assessed valuation column on page 2.	MUNICIPALITY	LIST SOURCE(S) OF PAYMENT In Lieu of Taxes Number of Acres	
State and Federal Forest Land, Recreation, and/or Flood Control Land From MS-4, acct. 3356 & 3357	\$		
White Mountain National Forest, Only acct. 3186	\$		
Other from MS-4, acct. 3186	\$		
Other from MS-4, acct. 3186	\$		
Other from MS-4, acct. 3186	\$		
Other from MS-4, acct. 3186	\$		
TOTALS of account 3186 (Exclude WMNF)	\$		

* RSA 362-A:6, which previously allowed for municipalities to enter into payment in lieu of tax agreements with small scale power facilities, was repealed in 1997. No new or amended payment in lieu of tax agreements may be entered into since 1997.

Questions regarding these laws please consult with the DRA Utility Tax Appraiser at (603) 271-2687.

MS-1

SUMMARY INVENTORY OF VALUATION

FORM MS-1 FOR 2005

VILLAGE DISTRICT:

LAND	Lines 1A, B, C, D, E & F List all improved and unimproved land (include wells, septic & paving)	NUMBER OF ACRES	2005 ASSESSED VALUATION By CITY/TOWN
BUILDINGS	Lines 2 A, B, C and D List all buildings		
1	VALUE OF LAND ONLY - Exclude Amount Listed in Lines 3A, 3B and 4 A Current Use (At Current Use Values) RSA 79-A		\$
	B Conservation Restriction Assessment (At Current Use Values) RSA 79-B		\$
	C Discretionary Easement RSA 79-C		\$
	D Discretionary Preservation Easement RSA 79-D		\$
	E Residential Land (Improved and Unimproved Land)		\$
	F Commercial/Industrial (DO NOT Include Utility Land)		\$
	G Total of Taxable Land (Sum of lines 1A, 1B, 1C, 1D, 1E and 1F)		\$
	H Tax Exempt & Non-Taxable Land (\$)		
2	VALUE OF BUILDINGS ONLY - Exclude Amounts Listed on Lines 3A and 3B A Residential		\$
	B Manufactured Housing as defined In RSA 674:31		\$
	C Commercial/Industrial (DO NOT Include Utility Buildings)		\$
	D Discretionary Preservation Easement RSA 79-D Number of Structures		\$
	E Total of Taxable Buildings (sum of Lines 2A, 2B, 2C and 2D)		\$
	F Tax Exempt & Non-Taxable Buildings (\$)		
3	UTILITIES (see RSA 83-F:1 V for complete definition) within district A Utilities (Real Estate/buildings/structures/machinery/dynamos/apparatus/poles/wires/fixtures of all kinds and descriptions/pipelines etc.)		\$
	B Other Utilities (Total of Section B From Utility Summary)		\$
4	MATURE WOOD AND TIMBER (RSA 79:5)		\$
5	VALUATION BEFORE EXEMPTIONS (Total of Lines 1G, 2E, 3A, 3B and 4) This figure represents the gross sum of all taxable property in your municipality.		\$
6	Certain Disabled Veterans RSA 72:36-a (Paraplegic and Double Amputees Owning Specially Adapted Homesteads with VA Assistance) Total # granted		\$
7	Improvements to Assist the Deaf RSA 72:38-b Total # granted		\$
8	Improvements to Assist Persons with Disabilities RSA 72:37-a Total # granted		\$
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Standard Exemption up to \$150,000 for each) (See page 15) Total # granted		\$
10	Water/Air Pollution Control Exemptions RSA 72:12-a Total # granted		\$
11	MODIFIED ASSESSED VALUATION OF ALL PROPERTIES (Line 5 minus Lines 6, 7, 8, 9 and 10) This figure will be used for calculating the total equalized value for your municipality.		\$
12	Blind Exemption RSA 72:37 Total # granted Amount granted per exemption	\$	\$
13	Elderly Exemption RSA 72:39-a & b Total # granted		\$
14	Deaf Exemption RSA 72:38-b Total # granted Amount granted per exemption	\$	\$
15	Disabled Exemption RSA 72:37-b Total # granted Amount granted per exemption	\$	\$

SUMMARY INVENTORY OF VALUATION**FORM MS-1 FOR 2005**

VILLAGE DISTRICT:

16	Wood-Heating Energy Systems Exemption RSA 72:70	Total # granted		\$
17	Solar Energy Exemption RSA 72:62	Total # granted		\$
18	Wind Powered Energy Systems Exemption RSA 72:66	Total # granted		\$
19	Additional School Dining/Dormitory/Kitchen Exemption RSA 72:23 IV (Amounts in excess of \$150,000 exemption)	Total # granted		\$
20	TOTAL DOLLAR AMOUNT OF EXEMPTIONS (Sum of Lines 12-19)			\$
21	NET VALUATION ON WHICH THE TAX RATE FOR VILLAGE DISTRICT IS COMPUTED (Line 11 minus Line 20)			\$

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
SUMMARY INVENTORY OF VALUATION
INSTRUCTIONS

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PAGE 1	Enter the following: name of the City/Town, County, Officials, date, telephone number of the City/Town, whether a governing body or assessor, contact person for questions on this form, e-mail address and the regular office hours. Signatures should be printed and signed in ink.
PAGE 2	<p>LAND VALUES ONLY - Exclude amount listed on Lines 3A, 3B and 4.</p> <p>LINE 1A Enter the total number of acres and total assessed valuation (at current use values), from page 6 of Current Use Report.</p> <p>LINE 1B Enter total number of acres and total assessed valuation (at current use values), from page 6 of Conservation Restriction Assessment Report.</p> <p>LINE 1C Enter the total number of acres and total assessed valuation from page 6 of the Discretionary Easements section.</p> <p>LINE 1D Enter the total number of acres and total assessed valuation from page 7 of the Discretionary Preservation Easement section.</p> <p>LINE 1E Enter the total number of acres and total assessed valuation for residential land (improved and unimproved).</p> <p>LINE 1F Enter the total number of acres and total assessed valuation for commercial/industrial land (Do Not Include Utility Land).</p> <p>LINE 1G Enter the total taxable land, Lines 1A through 1F.</p> <p>LINE 1H Enter the total number of acres and total assessed valuation for tax-exempt and non-taxable land. These figures are captured for tracking purposes only.</p> <p>BUILDING VALUES ONLY - Exclude amounts listed on Lines 3A and 3B.</p> <p>LINE 2A Enter the total assessed residential building values.</p> <p>LINE 2B Enter the total assessed manufactured housing values (Trailers on Wheels only).</p> <p>LINE 2C Enter the total assessed commercial/industrial building values (Do Not Include Utility Buildings).</p> <p>LINE 2D Enter the total number of structures for discretionary preservation easement buildings and total assessed valuation from page 7 of Discretionary Preservation Easement section.</p> <p>LINE 2E Enter the Total of taxable building, Lines 2A through 2D,.</p> <p>LINE 2F Enter the total assessed valuation for tax-exempt and non-taxable buildings. These figures are captured for tracking purposes only.</p> <p>UTILITIES</p> <p>LINE 3A Enter the total assessed valuation of all "A" Utilities from page 4, the grand total valuation of all "A" Utility Companies (these are Utilities the Department of Revenue Administration sends a tax bill to for the state-wide property tax). For further clarification, please call the Utility Appraiser at (603) 271-2687.</p> <p>LINE 3B Enter the total assessed valuation of all "B" Utilities from page 4, the total of section "B". Please make sure this is NOT an "A" Utility or a Pilot agreement. For further clarification, please call the Utility Appraiser at (603) 271-2687.</p> <p>OTHER</p> <p>LINE 4 Enter the total assessed valuation of mature wood and timber.</p> <p>LINE 5 Enter the total of Lines 1G, 2E, 3A, 3B and 4. This figure represents the gross sum of all taxable property in your municipality.</p> <p>LINE 6 Enter the total number granted and the total assessed valuation of Certain Disabled Veterans (RSA 72:36-a). If the assessed value is NOT included in the totals of 1G or 2E, do not include a value on this line.</p> <p>LINE 7 Enter the total number granted and the total assessed valuation for Improvements to Assist the Deaf (RSA 72:38-b).</p> <p>LINE 8 Enter the total granted and the total assessed valuation for Improvements to Assist Person with Disabilities (RSA 72:37-a).</p> <p>LINE 9 Enter the total granted and the total assessed valuation for School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). The standard exemption is up to \$150,000 for each one granted. Anything over \$150,000 must be voted in at town meeting.</p> <p>LINE 10 Enter the total number granted and the total assessed valuation for Water/Air Pollution Control Exemptions (RSA 72:12-a). These amounts are determined by the Department of Environmental Services.</p> <p>LINE 11 Enter the total of Line 5 minus Lines 6,7,8,9 and 10. This figure will be used for calculating the total equalized value for your municipality.</p> <p>LINE 12 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Blind Exemption (RSA 72:37).</p> <p>LINE 13 Enter the total number granted and the total assessed valuation for the Elderly Exemption (RSA 72:39-a & b).</p> <p>LINE 14 Enter the number granted, amount granted per exemption and the total assessed valuation for the Deaf Exemption (RSA 72:38-b).</p> <p>LINE 15 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Disabled Exemption (RSA 72:37-b).</p>
PAGE 3	<p>LINE 16 Enter the total number granted and the total assessed valuation for the Wood-Heating Energy Systems Exemption (RSA 72:70).</p> <p>LINE 17 Enter the total number granted and the total assessed valuation for the Solar Energy Exemption (RSA 72:62).</p> <p>LINE 18 Enter the number granted and the total assessed valuation for the Wind Powered Energy Systems Exemption (RSA 72:66).</p> <p>LINE 19 Enter the total number granted and the total assessed valuation for Additional School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). Amounts in excess of \$150,000 only.</p> <p>LINE 20 Enter the total of Line 12 through Line 19.</p> <p>LINE 21 Enter the net valuation on which the tax rate for municipal, county and local education tax is computed. Line 11 minus Line 20.</p> <p>LINE 22 Enter the Utilities, Line 3A carried forward. DO NOT include the value of Other Utilities listed on Line 3B.</p> <p>LINE 23 Enter Line 21 minus Line 22. The Net Valuation without Utilities on which the tax rate for State Education Tax is computed.</p>

SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

PAGE 4

Utility Summary: Electric, Gas, Oil, Pipeline, Water & Sewer: RSA 83-F:1 V Defines utility property in part as "...all real estate, buildings and structures, machinery, dynamos, apparatus, poles, wires, fixtures of all kinds and descriptions, and pipe lines located within New Hampshire employed in the generation, production, supply, distribution, transmission, or transportation of electric power or natural gas, crude petroleum and refined petroleum products combinations thereof, water, or sewage subject to tax under RSA 72:6-8..."

Check yes or no as to whether your municipality uses the Department of Revenue Administration values. If yes check the box as whether or not you use the equalized ratio.

Please note that this list of Utility Company may erroneously include the names of companies that are bound by the provisions and terms of a Payment in Lieu of Tax agreement (PILOT). Said agreements will be honored by the DRA and remain subject to said agreements - town specific.

SECTION A:

List Electric Companies, Generating Plants etc: Enter all applicable company names and their assessed valuations. Enter the total for this section on **Line A1**.

List Gas, Oil and Pipeline Companies: Enter all applicable company names and their assessed valuations. Enter the total for this section on **Line A2**.

List Water and Sewer Company: Enter all applicable company names and their assessed valuations. Enter the total for this section on **Line A3**.

Enter the grand total of Lines A1, A2 and A3. This **grand total must agree** with the total listed on **page 2, Line 3A**.

SECTION B:

List other Utility Companies (exclude telephone companies): Enter all applicable company names and their assessed valuations. These Utilities must not be assessed by the DRA or part of a PILOT agreement. Enter the total for this section on **Line B**. Total for this section **must agree** with total listed on **page 2, Line 3B**.

ELECTRIC & HYDRO-ELECTRIC UTILITY COMPANIES:

AES Londonderry LLC	Granite State Electric Company	Public Service Company of NH
American Hydro Inc	Great Lakes Hydro America LLC	River Street Associates
Beech River Mill Hydro, DRO Inc	Gregg Falls HydroElectric	SFR Hydro Corp
Briar Hydro Associates, Inc	Hadley Falls Associates	Sloat, Bruce P.
Bridgewater Power Company	Hawkins, Christopher & Susan	Southworth, Thomas R & Harrison T, ET AL
Central Vermont Public Service Corp	Hemphill Power & Light Company	Sugar River Hydro - Rugger, W B Jr
Clement Dam Hydro Electric	Milford Elm Street Trust	Suncook Energy LLC
Coheco Falls Associated LTD	Mine Falls Hydroelectric	Sweetwater Hydroelectric
Concord Steam Corp	Monadnock Paper Mills Co	Thomas Hodgson & Sons Inc
Consolidated Hydro Inc	NH Electric Cooperative Inc	US Gen New England Inc (PG&E)
Dalton Hydro LLC	New England Hydro	Unitil Energy Systems Inc
Dunbarton Energy Partners LP	New England Power Co	Vermont Electric Power Co Inc
Drew River Mills Inc	New England Electric Transmission Corp	Waste Management of NH Inc
Energetic Enterprises Inc -	Newfound Hydro Co	Watson Dam Associates LTD
Baltic Mills Hydro	Newington Energy LLC	Wheelebrator Concord Co
Franklin Falls Hydro Electric Corp	Otter Lane Hydro LLC	Wheelebrator Claremont Co
Goodrich Falls Hydro Electric	Pembroke Hydroelectric	White Mountain Hydroelectric
		Whitefield Power & Light Co

SEABROOK POWERPLANT UTILITY OWNERS:

FPL Energy Seabrook, LLC	Massachusetts Municipal WHSL Elect. Co	Taunton Municipal Lighting Co
Hudson Light & Power		

GAS/PIPELINE UTILITY COMPANIES:

Energy North Natural Gas Inc	Maritimes & Northeast Pipeline Co LLC	Portland Natural Gas & Trans Srvco
Four Hills, LLC	New Hampshire Gas Corp	Portland Pipeline Inc
Granite State Gas Transmission Inc	Northern Utilities Inc	Tennessee Gas Pipeline

WATER & SEWER UTILITY COMPANIES:

Atkinson Woods Water Company LLC	Gunstock Glen Water Co	Pennichuck East Utility
Aquarion Water Co	Hampstead Area Water Co	Pennichuck Water Works
(aka Hampton Water Works)	Hanover Water Works Co	Pittsfield Aqueduct Co Inc
Bedford Waste Services Corp	Holiday Acres Water & Wastewater/Joint	Riverside Water Works
Bodwell Waste Service Corp	Venture Trust	Rosebrook Water Co Inc
Bow Lake Estates Water Works Inc	Indian Mound Water Co	Sacordige Water Co Inc
Central Water Co Inc	Kearsarge Building Co	Stateline Plaza Water Co
Community Water & Wastewater Services	Lakeland Management Co Inc	Tilton-Northfield Aqueduct Co
Consolidated Water Co Inc	Lakes Region Water Co	Tioga River Water Co
Deer Cove Water Company Inc	(aka Consumers NH)	West Swanzey Water Co
Dockham Shore Estates Water	Lakeview Water Company	White Rock Water Co
Eastman Sewer Company	Lov Water Co Inc	Wildwood Water Co
Fryeburg Water Co	Northern Shores Water Co	

SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

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TAX CREDITS SECTION: Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty. RSA 72:35. If your municipality grants the minimum of \$700 dollars, enter the number of individuals next to this block. If your municipality adopted a higher amount (>\$700), enter the amount adopted at town meeting and the number of individuals granted at this rate. Enter the total of estimated tax credits for the section applicable.

Other war service credits. RSA 72:28. If your municipality grants the minimum of \$50, enter the number of individuals next to this block. If your municipality adopted a higher amount (>\$50), enter the amount adopted at town meeting and the number of individuals granted at this rate. Enter the total of estimated tax credits for the section applicable.

Enter the total number and amount of estimated tax credits granted by your municipality.

If both husband and wife qualify for the credit they count as 2 (if both were in the military).

If someone is living at a residence such as brother and sister, and one qualifies, count as one, not one-half.

DISABLED EXEMPTION REPORT: Enter income limits for both single and married. Enter asset limits for both single and married.

ELDERLY EXEMPTION REPORT: (See example below) Enter the number of first time filers granted by your municipality for the first time ever. Enter the dollar amount granted per individual for each age category (i.e., \$10k for 65-74 yrs., \$20k for 75-79 yrs. and \$60k for 80 + years.

Enter the number of individuals granted an elderly exemption for the current year. Enter the maximum allowable exemption amount (number of individuals granted multiplied by the amount (\$) per individual).

Enter the total actual exemption amount per age category. This total must match page 2, Line 13.

Enter the income limits for both single and married. Enter asset limits for both single and married.

NUMBER OF FIRST TIME FILERS GRANTED ELDERLY EXEMPTION FOR CURRENT YEAR		AMOUNT (\$) PER INDIVIDUAL AGE CATEGORY:	TOTAL NUMBER OF INDIVIDUALS GRANTED AN ELDERLY EXEMPTION FOR THE CURRENT YEAR & TOTAL AMOUNT OF EXEMPTIONS GRANTED			
AGE	#		AGE	#	MAXIMUM ALLOWABLE EXEMPTION AMOUNT	TOTAL ACTUAL EXEMPTION AMOUNT
65 - 74	1	\$10,000	65 - 74	10	\$100,000	\$98,000
75 - 79	2	\$20,000	75 - 79	8	\$160,000	\$150,000
80 +	3	\$60,000	80 +	20	\$1,200,000	\$1,050,000
TOTAL				38	\$1,460,000	\$1,299,000

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CURRENT USE REPORT: Enter the total number of acres and assessed valuation receiving current use in farm, forest, forest land with documented stewardship, unproductive, and wet lands.

Enter the grand total of acres and assessed valuation for all categories and carryforward to page 2, Line 1A. These figures must equal.

Enter the number of acres receiving 20% recreation adjustment.

Enter the total number of acres removed from current use during the current year.

Enter the total number of owners in current use (i.e., 1 owner has 20 parcels).

Enter the total number of parcels in current use.

LAND USE CHANGE TAX: Enter the gross monies received for calendar year (January 1, 2004 through December 31, 2004). Unless a fiscal year filer. In most cases this figure should be the total of monies sent to the Conservation Fund and monies retained by the municipality.

Indicate what your municipality grants to the Conservation Commission, at what percentage and/or dollar amount.

Enter the monies sent to the Conservation Fund.

Enter the monies retained by municipality's General Fund.

CONSERVATION RESTRICTION ASSESSMENT REPORT: Enter the total number of acres and assessed valuation receiving conservation restriction assessment in farm, forest, forest land with documented stewardship, unproductive, and wet lands.

Enter the grand total of acres and assessed valuation for all categories and bring forward to page 2, Line 1B. These figures must equal.

Enter the total number of acres receiving a 20% recreation adjustment.

Enter the total number of acres removed from conservation restriction during the current year.

Enter the total number of owners in conservation restriction (i.e., 1 owner has 20 parcels).

Enter the total number of parcels in conservation restriction.

DISCRETIONARY EASEMENTS: Enter the total number of acres receiving discretionary easements.

Enter the total number of owners granted discretionary easements (i.e., 1 owner has 20 parcels).

Enter the total assessed valuation of all discretionary easements.

Give a description of the discretionary easements granted. (i.e., golf course, ball park, race track, etc).

PAGE 7	<p>DISCRETIONARY PRESERVATION EASEMENTS: Enter the number of structures receiving discretionary preservation easements. Enter the total number of acres receiving discretionary preservation easements. Enter the total assessed valuation for both land and building's receiving discretionary preservation easements. Enter the total number of owners receiving discretionary preservation easements. Give a description of discretionary preservation easements granted (i.e., barns, silo's, etc.). Enter the map and lot number and percentage granted.</p> <p>TAX INCREMENT FINANCING DISTRICTS (TIF) - SEE FOLLOWING PAGE FOR SCENARIOS.</p> <p>Tax Increment Financing Districts (TIF). RSA 162-K: The retained captured assessed value is used to calculate the tax increment amount to pay bond: and, operations and further development. The total retained captured assessed value is used in Scenarios 1 and 3. Any captured assessed value amount that is "shared" or "unretained" or "excess captured assessment" will be used in the general fund (see Scenarios 2 and 4).</p> <p>Original Assessed Value: Means the assessed value of the property at the time the TIF District was established.</p> <p>Captured Assessed Value: The amount by which the current assessed value exceeds the original assessed value.</p> <p>Retained Captured Assessed Value: The portion of captured assessed value that will be used to finance the development program. <i>(This figure must not be included in the valuations on page 2).</i></p> <p>Unretained Captured Assessed Value: The amount of the portion of captured value that will be returned to the tax lists for the purpose of setting the tax rates. <i>This figure must be included in the calculations listed on Lines 1F and 2C of page 2.</i></p> <p>Current Assessed Value: The total assessed value of the property within the Tax Increment Financing District as of April 1, 2003. This figure includes the full captured assessed value regardless of whether or not it is being retained to finance the development program. Enter the name of the TIF district. Enter the date of adoption for the TIF district. Enter the original assessed value of the TIF district. Enter the unretained captured assessed value of the TIF district, if applicable. Enter the total of original assessed value plus unretained captured assessed value = amount used on page 2 (for tax rate purposes). Enter the retained captured assessed value. Enter the amount used on page 2 plus retained captured assessed value.</p> <p>PAYMENT IN LIEU OF TAXES: *Amounts listed below should not be included in the assessed valuation column on page 2. Enter the monies received for State and Federal Forest Land, Recreation, and/or Flood Control Land from MS-4, acct. 3356 and 3357. Enter the number of acres. Enter the monies received for White Mountain National Forest only, acct 3186. Enter the number of acres. Enter all monies received as a payment in lieu of tax and list the source from which payment comes. If additional space is needed, please attach a separate sheet. Enter the GRAND TOTAL of all payments in lieu from MS-4, acct 3186, except for the White Mountain National Forest.</p>
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SUMMARY INVENTORY OF VALUATION

INSTRUCTIONS

See the following scenarios to determine which amounts will be used for equalization and for setting tax rates.

SCENARIO 1 - ALL RETAINED

All retained for bond/operations and development RSA 162-K:10, III (a)(1)

Equalization = Current Assessed Value Used (\$100,000)	Current Assessed Value	\$100,000
	Original Assessed Value	(\$ 40,000)
	Captured Assessed Value	\$ 60,000
Tax Rate (page 2) = Current Assessed Value less Full Retained Captured Assessed Value (\$100,000 - \$60,000). (Assessors apply rate to current assessed value \$100,000).	Captured Assessed Value	\$ 60,000
	Retained to Pay Bonds	(\$ 30,000)
	Retained for Operations & Maintenance	(\$ 30,000)
	Unretained (shared)	\$ 0

SCENARIO 2 - SOME UNRETAINED

Some not retained for bond/operations and development RSA 162-K:10, III (a)(2)

Equalization = Current Assessed Value Used (\$100,000)	Current Assessed Value	\$100,000
	Original Assessed Value	(\$ 40,000)
	Captured Assessed Value	\$ 60,000
Tax Rate (page 2) = Current Assessed Value less Retained Captured Assessed Value (\$100,000 - \$50,000). (Assessors apply rate to current assessed value \$100,000).	Capture Assessed Value	\$ 60,000
	Retained to Pay Bonds	(\$ 30,000)
	Retained for Operations & Maintenance	(\$ 20,000)
	Unretained (shared)	\$ 10,000

SCENARIO 3 - GRANDFATHERED (prior to 4/29/99) ALL RETAINED

All retained for bond/operations and development RSA 162-K:10, III (b)(1)

Equalization = Original Assessed Value (\$40,000, same as tax rate)	Current Assessed Value	\$100,000
	Original Assessed Value	(\$ 40,000)
	Captured Assessed Value	\$ 60,000
Tax Rate (page 2) = Original Assessed Value (\$40,000 and then apply tax rates to higher current assessed value of \$100,000)	Capture Assessed Value	\$ 60,000
	Retained to Pay Bonds	(\$ 30,000)
	Retained for Operations & Maintenance	(\$ 30,000)
	Unretained (shared)	\$ 0

SCENARIO 4 - GRANDFATHERED (prior to 4/29/99) SOME UNRETAINED

Some not retained for bond/operations and development RSA 162-K:10, III (b)(2)

Equalization = Original Assessed Value plus Unretained Captured Assessed Value (\$40,000 + \$10,000 and then apply tax rates to the total current assessed value of \$100,000).	Current Assessed Value	\$100,000
	Original Assessed Value	(\$ 40,000)
	Captured Assessed Value	\$ 60,000
Tax Rate (page 2) = Original Assessed Value plus Unretained Captured Assessed Value (\$40,000 + \$10,000 and then apply tax rates to the total current assessed value of \$100,000).	Capture Assessed Value	\$ 60,000
	Retained to Pay Bonds	(\$ 30,000)
	Retained for Operations & Maintenance	(\$ 20,000)
	Unretained (shared)	\$ 10,000

- EXAMPLES -

The amounts shown in bold will be used for equalization purposes.

Tax Increment Financing Districts	RSA 162-K	TIF # 1 Scenario 1	TIF # 2 Scenario 2	TIF #3 Scenario 3 (Grandfathered)	TIF #4 Scenario 4 (Grandfathered)
Date of Adoption		6/1/00	3/15/00	1/13/97	1/30/98
Original Assessed Value		\$ 40,000	\$ 40,000	\$40,000	\$40,000
+ Unretained Captured Assessed Value		\$ 0	\$ 10,000	\$ 0	\$10,000
= Amount used must be included on page 2 (tax rates)		\$ 40,000	\$ 50,000	\$40,000	\$50,000
+ Retained Captured Assessed Value		\$ 60,000	\$ 50,000	\$60,000	\$50,000
Current Assessed Value		\$100,000	\$100,000	\$100,000	\$100,000

<p>PAGE 8</p>	<p>LAND ONLY VALUES THIS SECTION - EXCLUDE AMOUNTS LISTED ON 3A, 3B AND 4. Line 1A Enter the total number of acres and the total assessed valuation (at current use values). Line 1B Enter the total number of acres and the total assessed valuation (at current use values). Line 1C Enter the total number of acres and the total assessed valuation. Line 1D Enter the total number of acres and the total assessed valuation. Line 1E Enter the total number of acres and the total assessed valuation for residential land (improved and unimproved). Line 1F Enter the total number of acres and the total assessed valuation for commercial/industrial land (Do not include Utility Land). Line 1G Enter the total of Lines 1A through 1F, total taxable land. Line 1H Enter the total number of acres, and the total assessed valuation for tax-exempt and non-taxable land. These figures are captured for tracking purposes only.</p> <p>BUILDING ONLY VALUES THIS SECTION - EXCLUDED AMOUNTS LISTED ON LINES 3A AND 3B. Line 2A Enter the total assessed residential building values. Line 2B Enter the total assessed manufactured housing values (these are your trailers on wheels only). Line 2C Enter the total assessed commercial/industrial building values (Do Not include Utility Buildings). Line 2D Enter the total number of structures for discretionary preservation easement buildings and total assessed valuation from page 7 of Discretionary Preservation Easement section. Line 2E Enter the total of Lines 2A through 2D, total taxable buildings. Line 2F Enter the total number of acres, and total assessed valuation for tax-exempt and non-taxable buildings. These figures are captured for tracking purposes only.</p> <p>UTILITIES WITHIN THE DISTRICT - RSA 83-F:1V Line 3A Enter the total assessed valuation of all "A" Utilities (these are utilities the Department of Revenue Administration sends out a tax bill on for the state wide property tax). For further clarification please call (603) 271-2687 to speak to a Utility Appraiser.</p> <p>Line 3B Enter the total assessed valuation of all "B" Utilities. Please make sure this is NOT an "A" Utility or a Pilot agreement. For clarification call (603) 271-2687 and speak to a Utility Appraiser.</p> <p>Other Line 4 Enter the total assessed valuation of mature wood and timber. Line 5 Enter the total of Lines 1G, 2E, 3A, 3B and 4. This figure represents the gross sum of all taxable property in you municipality. Line 6 Enter the total number granted and the total assessed valuation of Certain Disabled Veterans (RSA 72:36-a). If the assessed value is NOT included in the totals of 1G or 2E, do not include a value on this line. Line 7 Enter the total number granted and the total assessed valuation for Improvements to Assist the Deaf (RSA 72:38-b). Line 8 Enter the total number granted and the total assessed valuation for Improvements to Assist Persons with Disabilities (RSA 72:37-a). Line 9 Enter the total number granted and the total assessed valuation for School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). The standard exemption is up to \$150,000 for each one granted. Any amount over that must be voted in at town meeting and entered on Line 19. Line 10 Enter the total number granted and the total assessed valuation for Water/Air Pollution Control Exemptions (RSA 72:12-a). These amounts are determined by the Department of Environmental Services. Line 11 The total of Line 5 minus Lines 6, 7, 8, 9 and 10. This figure will be used for calculating the total equalized value for your municipality. Line 12 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Blind Exemption (RSA 72:37). Line 13 Enter the total number granted and the total assessed valuation for the Elderly Exemption (RSA 72:39-a & b). Line 14 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Deaf Exemption (RSA 72:38-b). Line 15 Enter the total number granted, the amount granted per exemption and the total assessed valuation for the Disabled Exemption (RSA 72:37-b).</p>
<p>PAGE 9</p>	<p>Line 16 Enter the total number granted and the total assessed valuation for the Wood-Heating Energy Systems Exemption (RSA 72:70). Line 17 Enter the total number granted and the total assessed valuation for the Solar Energy Exemption (RSA 72:62). Line 18 Enter the total number granted and the total assessed valuation for the Wind Powered Energy Systems Exemption (RSA 72:66). Line 19 Enter the total number granted and the total assessed valuation for Additional School Dining/Dormitory/Kitchen Exemption (RSA 72:23 IV). Amounts in excess of \$150,000. Line 20 Enter the total of Line 12 through Line 19. Line 21 Line 11 minus Line 20 equals the Net Valuation on which the tax rate for Village District tax is computed.</p>

This report is due on or before **September 1, 2005**. Return this signed and completed inventory form to:
MUNICIPAL SERVICES DIVISION, PO BOX 487, CONCORD, NH 03302-0487, (603) 271-3397